

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Previously Presented): A semiconductor substrate comprising:  
first and second surfaces; and  
an oxide film apart from said first and second surfaces and extending throughout said semiconductor substrate,  
wherein said oxide film is located at a distance that is closer to said second surface than to said first surface, and  
wherein an epitaxial layer is disposed on said first surface.

Claim 2 (Previously Presented): A semiconductor substrate comprising:  
first and second surfaces; and  
an oxide film apart from said first and second surfaces and extending throughout said semiconductor substrate,  
wherein the distance between said oxide film and said second surface corresponds to a thickness on the order of  $10^{-3}$  of a thickness of said semiconductor substrate.

Claim 3 (Original): The semiconductor substrate according to claim 1 wherein said oxide film has a thickness of 400 to 1000 nm.

Claim 4 (Original): The semiconductor substrate according to claim 2 wherein said oxide film has a thickness of 400 to 1000 nm.

Claim 5 (Canceled).

Claim 6 (Original): The semiconductor substrate according to claim 2 further comprising an epitaxial layer disposed on said first surface.

Claim 7 (Canceled).

Claim 8 (Original): The semiconductor substrate according to claim 4 further comprising an epitaxial layer disposed on said first surface.

Claim 9 (Previously Presented): A semiconductor device comprising:  
a semiconductor substrate having first and second surfaces;  
an oxide film apart from said first and second surfaces, and extending throughout said semiconductor substrate;  
an epitaxial layer disposed on said first surface; and  
a semiconductor element disposed in said epitaxial layer,  
wherein said oxide film is located at a distance that is closer to said second surface than to said first surface.

Claim 10 (Original): The semiconductor device according to claim 9 wherein the distance between said oxide film and said second surface corresponds to a thickness on the order of  $10^{-3}$  of a thickness of said semiconductor substrate.

Claim 11 (Original): The semiconductor device according to claim 9 wherein said oxide film has a thickness of 400 to 1000 nm.

Claim 12 (Original): The semiconductor device according to claim 10 wherein said oxide film has a thickness of 400 to 1000 nm.

Claims 13-16 (Canceled).

Claim 17 (Previously Presented): The semiconductor substrate according to claim 1 wherein said semiconductor substrate comprises silicon and contains boron in a concentration of  $1 \times 10^{18}$  to  $1 \times 10^{20} \text{ cm}^{-3}$ .

Claim 18 (Canceled).

DISCUSSION OF THE AMENDMENT

Claim 18 has been canceled.

No new matter is believed to have been added by the above amendment. With entry thereof, Claims 1-4, 6, 8-12, and 17 will now be pending in the application.